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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 7406/2020 & C.M.Nos. 24789-24791/2020

LINK QUEST TECHNOLOGIES LIMITED ..... Petitioner  
Through: Mr.Rajat Mittal, Advocate.

versus

THE COMMISSIONER OF INCOME TAX TDS DELHI I NEW  
DELHI & ANR. .... Respondents  
Through: Mr.Ruchir Bhatia, Advocate.

% Date of Decision: 05<sup>th</sup> October, 2020

**CORAM:**  
**HON'BLE MR. JUSTICE MANMOHAN**  
**HON'BLE MR. JUSTICE SANJEEV NARULA**

**J U D G M E N T**

**MANMOHAN, J: (Oral)**

1. The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.
2. Present writ petition has been filed challenging impugned TDS Certificate under Reference No. 197(1)206C(9)/AAACL1613M/2020-21/1 dated 01<sup>st</sup> July, 2020 and in the alternative, directions to the respondents to pass an order in the revision application filed by the petitioner dated 14<sup>th</sup>



July, 2020. Petitioner also prays for directions to the respondent authorities to issue a fresh Certificate of Tax Deduction at Source at lower rate.

3. Learned Counsel for petitioner submits that vide order dated 09<sup>th</sup> December, 2019 in W.P.(C) 9621/2019 filed by the petitioner, this Court had directed the respondents to issue the TDS Certificate for the last financial year 2019-20 to the petitioner at a lower rate of 1% as well as to adjust the excess amount of TDS deducted in the past. He submits that despite clear directions of this Court, Respondents No. 1 & 2 have once again issued the TDS Certificate to the petitioner for the Financial Year 2020-21 at 1.5%.

4. He contends that the assessing officer is bound to indicate reasons for allowing or disallowing an application under Section 197 of the Act and that rejection of application under Section 197 of the Act read with Rule 28AA of the Income Tax Rules, 1962 does not lie within the absolute discretion of the assessing authority.

5. Issue notice.

6. Mr.Ruchir Bhatia, Advocate accepts notice on behalf of respondents.

7. A perusal of the file reveals that the petitioner has preferred a revision application dated 14<sup>th</sup> July, 2020 under Section 264 of the Act, which is still pending. Accordingly, the present writ petition and pending applications are disposed of with a direction to respondent no.1 to decide the petitioner's revision application within four weeks, after giving an opportunity of hearing to the petitioner, by way of a reasoned order in accordance with law. All the rights and contentions of the parties are left open. This Court clarifies, at the cost of repetition, that in view of the pendency of the revision application of the petitioner, it has not dealt with the specific prayer for quashing of the order dated 01<sup>st</sup> July, 2020.



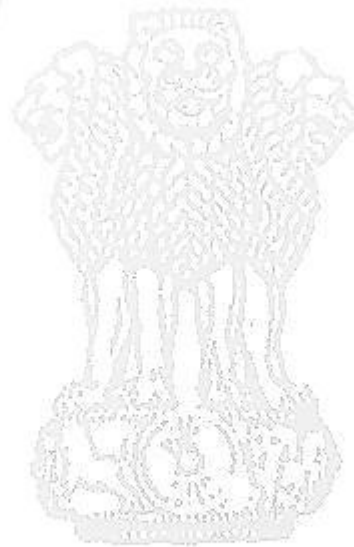
8. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

**MANMOHAN, J**

**SANJEEV NARULA, J**

**OCTOBER 05, 2020  
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HIGH COURT OF DELHI



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